



KA HO‘OLAHA HĀLĀWAI NO KA LEHULEHU **PUBLIC MEETING NOTICE**

Ka Luna Ho‘omalu Kōmike
Committee Chair
Alice L. Lee

KA ‘AHA O KE KALANA O MAUI

COUNCIL OF THE COUNTY OF MAUI

www.MauiCounty.us/RPTR

Ka Hope Luna Ho‘omalu Kōmike
Committee Vice-Chair
Keani N.W. Rawlins-
Fernandez

Nā lālā e koho:
Voting Members:
Gabe Johnson

Yuki Lei K. Sugimura

Nā lālā e koho ‘ole:
Non-Voting Members:
Tom Cook
Tamara Paltin
Shane M. Sinenci
Nohelani U‘u-Hodgins

SPECIAL COMMITTEE ON REAL PROPERTY TAX REFORM

**Pō‘ahā, Nowemapa 13, 2025
Thursday, November 13, 2025**

9:00 a.m.

KE KAHUA HĀLĀWAI:
Ma ka pūnaeweale ma Teams:
<http://tinyurl.com/RPTR-SpecialCommittee>

MEETING SITE:
Online via Teams: <http://tinyurl.com/RPTR-SpecialCommittee>

Hiki ke ha‘i mana‘o i kou wahi pono‘ī ma ka pūnaeweale ma ka loulou Teams like.

Remote oral testimony is also available online via the same Teams link.

Ka ha‘i mana‘o he alo a he alo a me ka nānā ‘ana: Ke Ke‘ena ‘Aha,
Ka Hale ‘o Kalana o Maui, Ka Papahele 8, 200 Ke Alanui ‘o South High,
Wailuku, Hawai‘i

*In-person testimony and viewing: Council Chamber,
Kalana o Maui Building, 8th Flr., 200 South High St.,
Wailuku, Hawai‘i*

**NUI A‘E→
MORE→**

KA PAPA KUMUMANA‘O

A G E N D A

PILA 170 (2025), E HO‘OKUMU ANA I KEKAHI MĀHELE ‘AI ‘AUHAU ‘Ū ‘OKI PUNI UILA HOU (RPTR-13)

BILL 170 (2025), ESTABLISHING A NEW CIRCUIT BREAKER TAX CREDIT CATEGORY (RPTR-13)

Ka Wehewehena: Ua loa‘a maila ka Pila 170 (2025) i Ke Kōmike, i kapa ‘ia ‘o “HE PILA NO KEKAHI KĀNĀWAI KŪLOKO E HO‘OLOLI ANA I KA ‘ĀPANA 3.48.810, KA PAPA KĀNĀWAI O KE KALANA O MAUI, E HO‘OKUMU ANA I KEKAHI MĀHELE ‘AI ‘AUHAU ‘Ū ‘OKI PUNI UILA HOU.” ‘O ko ka Pila 170 kumu, ‘o ia ka ho‘okumu ‘ana i kekahi ‘ai ‘auhau hou no nā mea hale kūpono, ‘a‘ole e pākeu a‘e i ka huina he \$10,000, e like a like me ka huina o nā ‘Auhau Waiwai Pa‘a i ho‘onohonoho helu ‘ia no ko ka mea hale waiwai lewa no ka makahiki ‘auhau aku nei i pākeu a‘e i ‘elua pākēneka o ka loa‘a hale, a i ‘ole ka ‘auhau li‘ili‘i loa i ho‘okumu ‘ia i ke kĀnāwai kŪloko no ka mo‘ohelu kālā makahiki, ka mea i ‘oi aku, ma lalo o kekahi mau loina.

Description: *The Committee is in receipt of Bill 170 (2025), entitled “A BILL FOR AN ORDINANCE AMENDING SECTION 3.48.810, MAUI COUNTY CODE, ESTABLISHING A NEW CIRCUIT BREAKER TAX CREDIT CATEGORY.” Bill 170’s purpose is to establish a new tax credit for qualified homeowners, not to exceed \$10,000, equal to the amount by which the Real Property Taxes calculated for the homeowner’s property for the prior tax year exceeds two percent of household income, or the minimum tax as established in the annual budget ordinance, whichever is greater, subject to certain conditions.*

Ke Kūlana: E no‘ono‘o paha Ke Kōmike i ka ‘āpono ‘ana i ka Pila 170 (2025) i ka heluhelu mua ‘ana, me ka ho‘ololi a ho‘ololi ‘ole paha. E no‘ono‘o paha Ke Kōmike i ka waiho ‘ana i ka Pila 170 (2025) a me nā hana like.

Status: *The Committee may consider whether to recommend passage of Bill 170 (2025) on first reading, with or without revisions. The Committee may also consider the filing of Bill 170 (2025) and other related action.*

PILA 171 (2025), E HO‘OPANE‘E ANA I KE KŌKUA ‘AUHAU WAIWAI PA‘A NO NĀ AHI HIHIU MA MAUI NEI (RPTR-14)

BILL 171 (2025), EXTENDING MAUI WILDFIRES REAL PROPERTY TAX RELIEF (RPTR-14)

Ka Wehewehena: Ua loa‘a maila ka Pila 171 (2025) i Ke Kōmike, i kapa ‘ia ‘o HE PILA NO KEKAHI KĀNĀWAI KŪLOKO E HO‘OLOLI ANA I KA MOKUNA 3.48, KA PAPA KĀNĀWAI O KE KALANA O MAUI, E HO‘OPANE‘E ANA I KE KŌKUA ‘AUHAU WAIWAI PA‘A NO NĀ AHI HIHIU MA MAUI NEI.” ‘O ko ka Pila 171 mau kumu, ‘oia nō ka:

- 1) Ho‘oku‘u ‘ia o ka waiwai pa‘a mai nā ‘Auhau Waiwai Pa‘a no ka wā Iulai 1, 2026, a hiki i Iune 30, 2028, inā:

- a) Aia ka waiwai pa'a i kekahi kā'ei komo hou ma Lahaina i ho'okumu 'ia e ke Kalana ma hope o nā ahi hihui ma Maui i 'Aukake 2023 i ka palapala 'āina komo hou o nā wahi i ho'opohō 'ia; a
- b) Aia ka waiwai pa'a ma loko o kekahi 'āpana mō'aukala a i 'ole kekahi Wahi Ho'oponopono Kūikawā a i 'ole kokoke i kahakai; a
- c) 'A'ole kekahi e noho nei ma ka waiwai pa'a a:
 - i) 'a'ole hiki ke noho ma laila i ke kūlana o ka 'ōnaepuni lehulehu a i 'ole nā mea e pono ai;
 - ii) ua ho'opau piha 'ia ia e nā ahi hihui ma Maui i 'Aukake 2023 a mau nō ka hakahaka o ka 'āpana 'āina; a i 'ole
 - iii) ua ho'opuka 'ia kekahi palapala 'ae hale e ho'oponopono a i 'ole e kūkulu hou i nā mea hou ma hope o 'Aukake 8, 2023, eia na'e ua 'ae 'ole 'ia ka nānā ho'oponopono hope loa.
- 2) E ho'oku'u i ka po'e ma lalo o ka 'Āpana 3.48.230 ke nalowale ma muli o kekahi mau hana; a
- 3) E 'ae aku i ke ku'una i loa'a 'ē i ka makahiki 'auhau 2024, kahi i ho'opau 'iaa i ho'opohō 'ia ai ka ho'oponopono 'ana a i 'ole ka hiki 'ole ke komo hou i ka 'āina ma muli o nā ahi hihui ma Maui i 'Aukake 2023, e ho'omau i ka ho'okō 'ana a hiki i Kēkēmapa 31, 2028.

Description: *The Committee is in receipt of Bill 171 (2025), entitled "A BILL FOR AN ORDINANCE AMENDING CHAPTER 3.48, MAUI COUNTY CODE, EXTENDING MAUI WILDFIRES REAL PROPERTY TAX RELIEF." Bill 171's purposes are to:*

- 1) *Exempt real property from Real Property Taxes for the period July 1, 2026, through June 30, 2028, if:*
 - a) *The property was located in a Lahaina reentry zone, as established by the County following the August 2023 Maui wildfires in its reentry map of impacted areas;*
 - b) *The property is within a historic district or a Special Management Area or abuts the shoreline; and*
 - c) *The property is not occupied and either:*
 - i) *cannot be occupied because of the status of public infrastructure or utilities;*
 - ii) *was completely destroyed by the August 2023 Maui wildfires and the parcel remains vacant; or*
 - iii) *was issued a building permit to repair or rebuild improvements after August 8, 2023, but has not received a final inspection approval.*
- 2) *Provide for exemptions granted under Section 3.48.230 to be lost under certain situations; and*
- 3) *Allow exemptions that were in effect for tax year 2024, where improvements were destroyed, damaged, or made inaccessible by the August 2023 Maui wildfires, to remain in effect through December 31, 2028.*

Ke Kūlana: E no'ono'o paha Ke Kōmike i ka 'āpono 'ana i ka Pila 171 (2025) i ka heluhelu mua 'ana, me ka ho'ololi a ho'ololi 'ole paha. E no'ono'o paha Ke Kōmike i ka waiho 'ana i ka Pila 171 (2025) a me nā hana like.

Status: *The Committee may consider whether to recommend passage of Bill 171 (2025) on first reading, with or without revisions. The Committee may also consider the filing of Bill 171 (2025) and other related action.*

PILA 169 (2025), E HO'OKUMU I KA HO'ONOHONOHU WAIWAI 'ANA NO KA WAIWAI PA'A I KA'ANA 'IA A I HO'OHĀIKI 'IA E KA PALAPALA HO'OLILO A I HO'OPONOPONO 'IA E KEKAHI MĀHELE KŪPONO (RPTR-15)

BILL 169 (2025), TO ESTABLISH VALUATIONS FOR SHARED-EQUITY DEED-RESTRICTED REAL PROPERTY ADMINISTERED BY A QUALIFIED ENTITY (RPTR-15)

Ka Wehewehena: Ua loa'a maila ka Pila 169 (2025) i Ke Kōmike, i kapa 'ia 'o "HE PILA NO KEKAHI E HO'OLOLI ANA I KA MOKUNA 3.48, KA PAPA KĀNĀWAI O KE KALANA O MAUI, E HO'OKUMU I KA HO'ONOHONOHU WAIWAI 'ANA NO KA WAIWAI PA'A I KA'ANA 'IA A I HO'OHĀIKI 'IA E KA PALAPALA HO'OLILO A I HO'OPONOPONO 'IA E KEKAHI MĀHELE KŪPONO." 'O ko ka Pila 169 kumu, 'o ia ka mālama 'ana i nā hale i hiki ke loa'a ma o ka ho'onoho 'ana i kekahi ala no ka Luna Waiwai e kuhikuhi i nā palapala ho'olilo ka'ana i ho'ohāiki 'ia i ke ana 'ana i ka waiwai pa'a a e ho'onoho i nā lōina e 'ae aku i ka ho'okaulike 'ana i nā waiwai pa'a like ma o nā lōina mōakaaka a hiki ke ho'okō i ua mau lōina nei.

Description: *The Committee is in receipt of Bill 169 (2025), entitled "A BILL FOR AN ORDINANCE AMENDING CHAPTER 3.48, MAUI COUNTY CODE, TO ESTABLISH VALUATIONS FOR SHARED-EQUITY DEED-RESTRICTED REAL PROPERTY ADMINISTERED BY A QUALIFIED ENTITY." Bill 169's purpose is to preserve attainable housing by providing a mechanism for the Director of Finance to recognize shared-equity deed restrictions when assessing real property and provide criteria that will allow similarly situated properties to be treated fairly under clear, enforceable standards.*

Ke Kūlana: E no'ono'o paha Ke Kōmike i ka 'āpono 'ana i ka Pila 169 (2025) i ka heluhelu mua 'ana, me ka ho'ololi a ho'ololi 'ole paha. E no'ono'o paha Ke Kōmike i ka waiho 'ana i ka Pila 169 (2025) a me nā hana like.

Status: *The Committee may consider whether to recommend passage of Bill 169 (2025) on first reading, with or without revisions. The Committee may also consider the filing of Bill 169 (2025) and other related action.*

PILA 168 (2025), E HO'OKUMU I KU'UNA MAI KA 'AUHAU WAIWAI PA'A MAI E HO'ONU I A E HO'OMAU I KE ALA E LOA'A AI KA HALE MAKEPONO (RPTR-16)

BILL 168 (2025), TO ESTABLISH A REAL PROPERTY TAX EXEMPTION TO INCREASE AND MAINTAIN ACCESS TO AFFORDABLE HOUSING (RPTR-16)

Ka Wehewehena: Ua loa'a maila ka Pila 168 (2025) i Ke Kōmike, i kapa 'ia 'o "HE PILA NO KEKAHI KĀNĀWAI KŪLOKO E HO'OLOLI ANA I KA MOKUNA 3.48, KA PAPA KĀNĀWAI O KE KALANA O MAUI, E HO'OKUMU I KU'UNA MAI KA 'AUHAU WAIWAI PA'A MAI E HO'ONU I A E HO'OMAU I KE ALA E LOA'A AI KA HALE MAKEPONO." 'O ko ka Pila 168 mau kumu, 'oia nō:

- 1) No nā waiwai pa'a i kŭpono no ka ho'oku'u 'ia 'ana o ka 'Auhau Waiwai Pa'a no ka hale a me ka hale ho'olimalima lō'ihī:
 - a) E ho'ēmi i ka waiwai i koi 'ia aku no ka waiwai pa'a no ka ho'oku'u piha 'ia o ka waiwai pa'a mai ke kumu kŭ'ai he \$400,000 i \$300,000; a

- b) E ho'emi i ka huina o ka ho'opākeu 'ana o ka waiwai no ka waiwai pa'a mai \$400,000 i \$300,000 i mea e loa'a ai ke ku'una no ka huina he \$100,000; a
- 2) No nā waiwai pa'a me ke kumu kū'ai ho'olimalima i ho'opākeu 'ole i 70 pākēneka o nā waiwai 'i'o kūpono i ho'okumu 'ia a i ho'oponopono 'ia i kēlā me kēia makahiki e ko 'Amelika Hui Pū 'ia Ke'ena 'Oihana Hale me Ho'omāhuahua Kiwikā, no nā makahiki 'auhau e ho'omaka ana i Iulai 1, 2026 a ma hope;
 - a) E ho'oku'u piha i ka waiwai pa'a inā 'a'ole ka waiwai o ka waiwai pa'a e ho'opākeu aku i ka huina he \$500,000; a
 - b) E hā'awi i ke ku'una he \$100,000 inā 'a'ole ka waiwai o ka waiwai pa'a e ho'opākeu aku i ka huina he \$500,000.

Description: *The Committee is in receipt of Bill 168 (2025), entitled "A BILL FOR AN ORDINANCE AMENDING CHAPTER 3.48, MAUI COUNTY CODE, TO ESTABLISH A REAL PROPERTY EXEMPTION TO INCREASE AND MAINTAIN ACCESS TO AFFORDABLE HOUSING." Bill 168's purposes are to:*

- 1) *For properties that qualify for a Real Property Tax home exemption and a long-term rental exemption:*
 - a) *Reduce the required property value for a property to be totally exempt from \$400,000 to \$300,000; and*
 - b) *Reduce the amount a property's value must exceed from \$400,000 to \$300,000 to receive an exemption in the amount of \$100,000; and*
- 2) *For properties with rent no more than 70 percent of fair market rents as established and updated each year by the United States Department of Housing and Urban Development, for tax years beginning on or after July 1, 2026:*
 - a) *Totally exempt the property if the property's value does not exceed \$500,000; and*
 - b) *Provide a \$100,000 exemption if the property's value exceeds \$500,000.*

Ke Kūlana: E no'ono'o paha Ke Kōmike i ka 'āpono 'ana i ka Pila 168 (2025) i ka heluhelu mua 'ana, me ka ho'ololi a ho'ololi 'ole paha. E no'ono'o paha Ke Kōmike i ka waiho 'ana i ka Pila 168 (2025) a me nā hana like.

Status: *The Committee may consider whether to recommend passage of Bill 168 (2025) on first reading, with or without revisions. The Committee may also consider the filing of Bill 168 (2025) and other related action.*

PILA 146 (2025), NO NĀ LĀ PALENA PAU O KA PALAPALA NOI NO KE KUMUPA'A HALE I HO'OKU'U 'IA (RPTR-11)

BILL 146 (2025), ON PRINCIPAL HOME EXEMPTION APPLICATION DEADLINES (RPTR-11)

Ka Wehewehena: Ua loa'a maila nā mea o lalo i Ke Kōmike:

- 1) Ka Pila 146 (2025), i kapa 'ia 'o "HE PILA NO KEKAHI KĀNĀWAI KŪLOKO E HO'OLOLI ANA I KA 'ĀPANA 3.48.410, KA PAPA KĀNĀWAI O KE KALANA O MAUI, NO NĀ LĀ PALENA PAU O KA PALAPALA NOI NO KE KUMUPA'A HALE I HO'OKU'U 'IA." 'O ko ka Pila 146 kumu, 'o ia ke koi 'ana i ka ho'oku'u 'ia 'ana o ka 'auhau no ka waiwai pa'a i kū'ai a i noho 'ia mai ma ke 'ano he kumupa'a hale ma o ka 'Āpana 3.48.450, Ka Papa Kānāwai o ke Kalana Maui, e 'ae 'ia mai ka lā uku 'auhau a'e inā e waiho i kekahi koi pohō no ka ho'oku'u 'ia 'ana ma mua o Kēkēmapa 31 no ka hapalua mua o ka uku a i 'ole ma mua o Iune 30 no ka hapalua lua o ka uku; a me

- 2) He Palapala Hō'ulu'ulu Ho'ololi, i ho'opa'a 'ia i 'Okakopa 31, 2025, mai ka Luna Ho'omalua Kōmike, me kekahi 'ano CD1 o ka Pila 146 (2025) i hāpai 'ia, i kapa 'ia 'o "HE PILA NO KEKAHI KĀNĀWAI KŪLOKO E HO'OLOLI ANA I KA MOKUNA 3.48, KA PAPA KĀNĀWAI O KE KALANA O MAUI, PILI I KA HO'OKU'U 'IA 'ANA O KA HALE MAI KA 'AUHAU WAIWAI PA'A MAI." 'O kēia 'ano CD1 i hāpai 'ia, he mea ia e:
 - a) E kāpae i ka 'ōlelo ho'ākāka e koi ana i ka ho'oku'u 'ia 'ana o ka 'auhau no ka waiwai pa'a i kū'ai a i noho 'ia mai ma ke 'ano he kumupa'a hale ma o ka 'Āpana Papa Kānāwai 3.48.450, e 'ae 'ia mai ka lā uku 'auhau a'e;
 - b) E 'ae aku i ke kanaka nāna i loa'a a e noho nei i kekahi 'āpana hale 'oihana i kūkulu hou 'ia ma o 'Āpana Kānāwai 2.96.060 a i 'ole he waiwai pa'a i ho'onoho 'ia ma ke 'ano he hale ho'olimalima pōkole a i 'ole TVR-STRH ma loko nā makahiki 'elima i hala aku nei, ka mana ho'okō e noi aku i ka ho'ololi 'ana i ka ho'oku'u 'ia 'ana o ka 'auhau waiwai pa'a no ke kōwā manawa e pili ana i ka ho'oku'u 'ia 'ana o ka hale; a
 - c) E ho'okomo pū i nā 'ōlelo ho'ololi kiko'i.

Description: *The Committee is in receipt of the following:*

- 1) *Bill 146 (2025), entitled "A BILL FOR AN ORDINANCE AMENDING SECTION 3.48.410, MAUI COUNTY CODE, ON THE PRINCIPAL HOME EXEMPTION'S APPLICATION DEADLINES." Bill 146's purpose is to require the tax exemption granted for real property owned and occupied only as a principal home under Section 3.48.450, Maui County Code, be allowed from the next tax payment date if a claim for the exemption is filed by December 31 for the first-half payment or by June 30 for the second-half payment; and*
- 2) *An Amendment Summary Form, dated October 31, 2025, from the Committee Chair, with a proposed CD1 version of Bill 146 (2025), entitled "A BILL FOR AN ORDINANCE AMENDING CHAPTER 3.48, MAUI COUNTY CODE, ON THE HOME EXEMPTION FROM REAL PROPERTY TAX." This proposed CD1 version:*
 - a) *Removes the provision requiring the tax exemption granted for real property owned and occupied only as a principal home under Code Section 3.48.450 to be allowed from the next tax payment date;*
 - b) *Allows individuals who acquire and occupy either a newly constructed residential workforce housing unit under Code Section 2.96.060 or real property classified as short-term rental or TVR-STRH within the past five years, the ability to apply for an interim real property tax adjustment relating to the home exemption; and*
 - c) *Incorporates technical and nonsubstantive revisions.*

Ke Kūlana: E no'ono'o paha Ke Kōmike i ka 'āpono 'ana i ka Pila 146 (2025) i ka heluhelu mua 'ana, me ka ho'ololi a ho'ololi 'ole paha. E no'ono'o paha Ke Kōmike i ka waiho 'ana i ka Pila 146 (2025) a me nā hana like.

Status: *The Committee may consider whether to recommend passage of Bill 146 (2025) on first reading, with or without revisions. The Committee may also consider the filing of Bill 146 (2025) and other related action.*

PILA 142 (2025), NO KA HO'OKU'U 'IA 'ANA O KA HALE ME KA HALE HO'OLIMALIMA LŌ'IHI MAI KA 'AUHAU WAIWAI PA'A (RPTR-7)

BILL 142 (2025), ON THE HOME EXEMPTION AND LONG-TERM RENTAL EXEMPTION FROM REAL PROPERTY TAX (RPTR-7)

Ka Wehewehena: Ua loa'a maila nā mea o lalo i Ke Kōmike:

- 1) Ua loa'a maila ka Pila 142 (2025) i Ke Kōmike, i kapa 'ia 'o "HE PILA NO KEKAHI KĀNĀWAI KŪLOKO E HO'OLOLI ANA I KA MOKUNA 3.48, KA PAPA KĀNĀWAI O KE KALANA O MAUI, NO KA HO'OKU'U 'IA 'ANA O KA HALE ME KA HALE HO'OLIMALIMA LŌ'IHI MAI KA 'AUHAU WAIWAI PA'A." Eia nō nā kumu o ka Pila 142:
 - a) E kōkua i nā mea uku 'auhau i ko lākou mālama 'ana i ke kuleana uku pohō no Ka 'Auhau Waiwai Pa'a ma o ka ho'onohonoho hou 'ana i nā lā palena pau o ka waiho 'ana no ka Ho'oku'u 'ia 'ana o ka Hale a me ka Ho'oku'u 'ia 'ana o ka Hale Ho'olimalima Lō'ihī i mea e 'ae aku ai i nā mea koi e waiho ma ka lā a i 'ole ma mua o Kēkēmapa 31 a i 'ole lūne 30 e loa'a mai ka ho'oku'u 'ana i kā lākou uku 'auhau a'e; a
 - b) E ho'onui i nā koina no ka Ho'oku'u 'ana o ka Hale no nā kākā e noho nei i Ke Kalana no ka wā lō'ihī a e kū'ai mai i ka waiwai pa'a no ka noho 'ana ma hope o ka ho'ohana 'ana i ua waiwai pa'a nei no nā hana kipa i nā makahiki i hala iho nei.
- 2) He Palapala Hō'ulu'ulu 'Ōlelo Ho'ololi, i ho'opa'a 'ia i 'Okakopa 14, 2025, mai Ka Lālā 'Aha 'o Tamara Paltin, me kekahi 'ano CD1 o ka Pila 142 (2025) i hāpai ai. 'O ke 'ano CD1 i hāpai 'ia:
 - a) I ko ka 'Āpana 1 māmala'ōlelo mua, e ho'okomo pū i nā hua 'ōlelo "qualified" ma mua o "taxpayer" no ka mōakaaka;
 - b) I ko ka 'Āpana 1 paukū lua, e ho'okomo pū i ka hua 'ōlelo i nalohia 'o "intended" ma hope o "This Ordinance is also;"
 - c) I nā 'Āpana 1 a me 3, e kuapo iā "used for transient accommodations" me "classified as short-term rental home TVR-STRH" no ka mōakāka loa; a me
 - d) Ka 'Āpana 2, e ho'ākaaka i ka ho'oponopono 'ana o nā lā palena pau no ka waiho 'ana no ka Ho'oku'u 'ia 'ana o ka Hale, e pili wale ana nō ia ke pāku'i 'ia ka "(C)(3)" i ka 'Āpana 3.48.450(C)(3), Ka Papa Kānāwai Kalana o Maui, a e ho'opololei 'ia ke ka'ina o ka "uku hapalua lua" a me ka "uku hapalua mua."

Description: *The Committee is in receipt of the following:*

- 1) *Bill 142 (2025), entitled "A BILL FOR AN ORDINANCE AMENDING CHAPTER 3.48, MAUI COUNTY CODE, ON THE HOME EXEMPTION AND LONG-TERM RENTAL EXEMPTION FROM REAL PROPERTY TAX." Bill 142's purposes are to:*
 - a) *Help taxpayers manage their Real Property Tax liability by adjusting the filing deadlines for the Home Exemption and the Long-Term Rental Exemption to allow claimants who file on or before December 31 or June 30 to receive their entitled exemption on their next tax payment; and*
 - b) *Expand the qualifications for the Home Exemption to long-term County residents who have purchased real property for residential use after it had been used for transient accommodations in recent years.*
- 2) *An Amendment Summary Form, dated October 14, 2025, from Councilmember Tamara Paltin, with a proposed CD1 version of Bill 142 (2025). This proposed CD1 version:*
 - a) *In Section 1's first sentence, adds "qualified" before "taxpayer" for clarity;*

- b) *In Section 1’s second paragraph, inserts the missing word “intended” after the phrase “This Ordinance is also;”*
- c) *In Sections 1 and 3, replaces “used for transient accommodations” with “classified as short-term rental home or TVR-STRH” for precision; and*
- d) *In Section 2, clarifies that the adjustment of the filing deadlines for the Home Exemption only applies when Section 3.48.450(C)(3), Maui County Code, is triggered and corrects the order of “second-half payment” and “first-half payment.”*

Ke Kūlana: E no‘ono‘o paha Ke Kōmike i ka ‘āpono ‘ana i ka Pila 142 (2025) i ka heluhelu mua ‘ana, me ka ho‘ololi a ho‘ololi ‘ole paha. E no‘ono‘o paha Ke Kōmike i ka waiho ‘ana i ka Pila 142 (2025) a me nā hana like.

Status: *The Committee may consider whether to recommend passage of Bill 142 (2025) on first reading, with or without revisions. The Committee may also consider the filing of Bill 142 (2025) and other related action.*

KA MEA KA‘A LAUNA

Ke Ke‘ena Lawelawe ‘Aha, 200 Ke Alanui ‘o South High, Wailuku, Hawai‘i 96793
Ka Helu Kelepona: (808) 270-7838

CONTACT INFORMATION

*Office of Council Services, 200 South High Street, Wailuku, Hawai‘i 96793
Tel: (808) 270-7838*

NĀ LIMAHANA KŌMIKE

‘O Kirsten Szabo, ‘o James Krueger, ‘o Maria Leon, a me Peter Hanano

COMMITTEE STAFF

Kirsten Szabo, James Krueger, Maria Leon, and Peter Hanano

NĀ PALAPALA PAPA

‘O Nā Palapala Papa, wehewehe ‘ia i ka Paukū 92-7.5, HRS, e ho‘olaha uila ana i ua mau palapala nei i ka manawa kūpono.

BOARD PACKETS

Board Packets, as defined in Section 92-7.5, HRS, will be electronically posted as soon as practicable.

KE KU‘INA PŪNAEWELE

Mālama ‘ia kēia hālāwai me nā lula alaka‘i i ka Paukū 92-3.7, HRS. ‘O nā mea i ‘ōlelo ‘ia i ka hālāwai a me nā mea ma ka papa kumumana‘o, ‘a‘ole ia he mau koina e ‘oi aku i nā koina i ka Paukū 92-3.7, HRS.

Inā nalowale ke koramu i nā pilikia ku‘ina pūnaeweale ma Teams, e ho‘omalolo ana Ke Kōmike. ‘A‘ole nalowale ke koramu, inā hiki ke ho‘iho‘i i ke ku‘ina pūnaeweale i ka hapalua hola. Inā ho‘opau ‘ia ke ku‘ina pūnaeweale ma Teams ma mua o ka panina o ka hālāwai, no ke kumu hea, e ‘olu‘olu, e komo mai ma ka loulou like.

Inā ‘a‘ole hiki ke ho‘iho‘i i ke ku‘ina pūnaeweale no ke koramu i ka hapalua hola, e hālāwai hou ana i ka Pō‘alua a‘e ma ka hola 9 i ke kakahiaka, ma ka hālāwai pūnaeweale like, ke ‘ole e kūkala Ke Kōmike i kekahi lā ‘oko‘a a me kekahi hola ‘oko‘a.

CONNECTIVITY

This meeting is being conducted in accordance with Section 92-3.7, HRS. Nothing said in the meeting or included in the agenda is intended to create obligations in excess of those required under Section 92-3.7, HRS.

If Teams connectivity affecting quorum is lost, the Committee will be in recess. It will not be considered a loss of quorum unless connectivity cannot be restored within 30 minutes. If the Teams connection is prematurely terminated, for whatever reason, please log back into the same link.

If connectivity affecting quorum cannot be restored within 30 minutes, the meeting will automatically reconvene the following Tuesday at 9 a.m., using the same virtual connections, unless the Committee announces a different date and time.

NĀ KE‘ENA KŪHELU A ME KA ‘ŌLELO HŌ‘IKE

Ka ha‘i mana‘o wikiō ma o ka loulou Teams: <http://tinyurl.com/RPTR-SpecialCommittee>

Hiki ke ha‘i mana‘o i kou wahi pono‘ī ma ka pūnaeweale ma o ka loulou Teams like.

Ka ha‘i mana‘o he alo a he alo a me ka nānā ‘ana: Ke Ke‘ena ‘Aha, Ka Hale ‘o Kalana o Maui, Ka Papahale 8, 200 Ke Alanui ‘o South High, Wailuku, Hawai‘i

Kaupalena ‘ia ka lō‘ihi o ka mana‘o ha‘i waha i 3 mau minuke no kekahi ‘ikamu. Kāpae ‘ia ka noi a ke kanaka e ha‘i mana‘o, inā ‘a‘ole ‘o ia e pane mai ma hope o ke kāhea ‘ana aku iā ia. Pono ka ha‘i mana‘o ‘ana e pili ana i nā ‘ikamu ma ka papa kumumana‘o. E ha‘i mana‘o aku nā kānaka ha‘i mana‘o i ka luna ho‘omalua wale nō, ‘a‘ole lākou e ha‘i mana‘o i kekahi Lālā ‘Aha kiko‘ī a ‘i ‘ole kekahi kanaka i ke anaina.

Inā nalowale ka leo a me ka wikiō ma ke ke‘ena kūhelu no ka ha‘i mana‘o he alo a he alo a me ka nānā ‘ana, e ho‘omalolo ke Kōmike no ka hapalua hola i mea e ho‘iho‘i ai i ke ku‘ina pūnaeweale. Inā ‘a‘ole hiki ke ho‘iho‘i i ke ku‘ina pūnaeweale i ka hapalua hola, e hālāwai hou ana i ka Pō‘alua a‘e ma ka hola 9 i ke kakahiaka, ma ke ke‘ena kūhelu like no ka ha‘i mana‘o he alo a he alo a me ka nānā ‘ana, ke ‘ole e kūkala Ke Kōmike i kekahi lā ‘oko‘a, kekahi manawa ‘oko‘a, a me kekahi wahi ‘oko‘a.

Inā makemake kekahi mea ha'i mana'o e ha'i mana'o a hō'ike 'ole i kona inoa, e komo mai i ka hālāwai pūnaeweale me kekahi inoa 'ē a'e a e hāpai uila i ka lima. Inā kekahi mea ha'i mana'o e komo mai i ka hālāwai ma ke kelepona, e kāhea ana Ka Luna Ho'omalū i nā helu hope he 'ehā o kā ka ha'i mana'o helu kelepona.

Hiki ka Luna Ho'omalū ke ho'ohāmau a kāpae i nā mea ha'i mana'o i ka hālāwai pūnaeweale, inā 'ae 'ole 'ia Nā Kūlana Lawena o Ka 'Aha.

'Ae 'ia ka ha'i mana'o i kākau 'ia ma eComment. E huli i ka lā hālāwai ma mauicounty.us/agendas, e kaomi ma ka loulou eComment, a laila, e koho i ka ikamu papa kumumana'o i mea e ho'ouna ai i nā mana'o ho'opuka. 'O kekahi mea, 'ae 'ia ka ha'i mana'o i kākau 'ia i ka leka uila 'ana iā RPTR.committee@mauicounty.us a i 'ole i ka 'oihana leka, iā RPTR Committee, Ka 'Aha Kalana o Maui, 200 Ke Alanui 'o S. High, Wailuku, Hawai'i, 96793.

No nā mea hou e pili ana i ka ha'i mana'o 'ana, e huli iā www.mauicounty.us/testify a i 'ole e kelepona mai i ke Ke'ena Lawelawe o ka 'Aha Kalana.

OFFICIAL LOCATIONS AND TESTIMONY

Video testimony via Teams link: <http://tinyurl.com/RPTR-SpecialCommittee>

Remote oral testimony is also available online via the same Teams link.

In-person testimony and viewing: Council Chamber, Kalana o Maui Building, 8th Floor, 200 South High Street, Wailuku, Hawai'i

Oral testimony is limited to 3 minutes per item. An individual's request to testify shall be deemed withdrawn if the individual does not answer when called to testify. Testimony must pertain to items on the meeting agenda. Testifiers must direct their remarks to the presiding officer and not to any individual Councilmember or individual in the audience.

If audiovisual connection is lost at the official location for in-person testimony and viewing, the Committee will be in recess for up to 30 minutes to restore connectivity. If connectivity cannot be restored within 30 minutes, the meeting will automatically reconvene the following Tuesday at 9 a.m., at the same official location for in-person testimony and viewing, unless the Committee announces a different date, time, and location.

If a meeting participant wishes to testify anonymously, they should log in to the meeting with an appropriate anonymous name and virtually raise their hand. If a testifier connects to the meeting by phone, the Chair will call the last four digits of the testifier's phone number.

The Chair may mute or remove testifiers from the meeting who violate the Council's Standards of Decorum.

Written testimony will be accepted via eComment. Search for the meeting date on mauicounty.us/agendas, click on the eComment link, then select the agenda item to submit comments on. Alternatively, written testimony will be accepted via email to RPTR.committee@mauicounty.us or postal service to RPTR Committee, Maui County Council, 200 South High Street, Wailuku, Hawai'i 96793.

For more information on testifying, please visit www.mauicounty.us/testify or contact the Office of Council Services.

KA 'OLELO HŌ'IKE MA KE KELEPONA

E wili mai i ka helu kelepona 1-808-977-4067 a e wili mai i ka pā'ālua hālāwai 656 043 807#

Inā 'a'ole hiki ke ha'i mana'o ma ke kelepona, e ho'omau nō ka hālāwai.

COURTESY PHONE TESTIMONY

Dial 1-808-977-4067 and enter meeting code 656 043 807#

If courtesy phone testimony becomes unavailable, the meeting will continue without that option.

NĀ WAHI HA'I MANA'O – NĀ KE'ENA 'ĀPANA NOHO O KA 'AHA

Maui Hikina: 80 Ke Alanui 'o Hau'oli, Hāna, (808) 248-7513

Lāna'i: 814 Ke Alanui Ākea 'o Fraser, Ke Kūlanakauhale o Lāna'i, (808) 565-7094

Makawao-Ha'ikū-Pā'ia: Ke Ke'ena Hālāwai 'o Heritage, 401 Ke Alanui Ākea 'o Baldwin, Lumi 102, Pā'ia, (808) 793-0099

Molokai: Molokai District Complex, 100 Ke Alanui 'o Ainoa, Kaunakakai, (808) 553-3888

South Maui: Ka Hale 'o MEDB, 1305 Ke Alanui 'o North Holopono, Lumi 4A, Kīhei, (808) 793-0012

West Maui: 60 Ke Alanui 'o Kenui, Lahaina

Hiki paha Nā Lālā ‘Aha ke komo mai i ka hālāwai pūnaewelee mai Nā Wahi Ha‘i Mana‘o. Inā ho‘opio ‘ia ka ‘Ipuka leo o ka hālāwai pūnaewelee ma kekahi Wahi Ha‘i Mana‘o, e ho‘omau nō ka hālāwai a kāpae ‘ia kēlā wahi i ka hālāwai, me ‘ole Ka Lālā ‘Aha ma laila.

Hiki ke ho‘ololi ‘ia nā mea ma ka papa kumumana‘o a me nā limahana i kēlā me kēia manawa. E huli iā mauicounty.us no nā mea hou aku.

COURTESY TESTIMONY SITES - COUNCIL RESIDENCY AREA OFFICES

East Maui: 80 Hau‘oli Road, Hāna, (808) 248-7513

Lāna‘i: 814 Fraser Avenue, Lāna‘i City, (808) 565-7094

Makawao-Ha‘ikū-Pā‘ia: Heritage Hall, 401 Baldwin Avenue, Suite 102, Pā‘ia, (808) 793-0099

Molokai: Molokai District Complex, 100 Ainoa Street, Kaunakakai, (808) 553-3888

South Maui: MEDB Building, 1305 North Holocono Street, Suite 4A, Kīhei, (808) 793-0012

West Maui: 60 Kenui Street, Lahaina

Councilmembers may or may not participate from Courtesy Testimony Sites. If any Courtesy Testimony Site loses its audio connection to the meeting, the meeting will continue without that location, irrespective of whether a Councilmember is participating from there.

Subject to change and staffing availability without notice. Visit mauicounty.us for more information.

KA NĀNĀ ‘ANA MA KE KĪWĪ A ME KA PŪNAEWELEE

Akakū: Maui Community Media, Kānela 53.

mauicounty.us/agendas no ka nānā ‘ana i nā wikiō hālāwai

Hiki ke ho‘ololi ‘ia. E huli iā mauicounty.us no nā mea hou aku.

Inā ‘o Akakū e ho‘opio i ka pa‘i wikiō ‘ana ma mua o ka panina o ka hālāwai, e ho‘omau ka hālāwai i kekahi ala ‘ē a‘e, ma o ka hana ‘enehana, a ho‘ouna ‘ia ka wikiō iā Akakū i mea e waiho ai i ka wikiō ma ka waihona wikiō hālāwai.

COURTESY LIVE CABLECAST AND WEBCAST VIEWING

Akakū: Maui Community Media, Channel 53.

mauicounty.us/agendas to access meeting videos

Subject to change without notice. Visit mauicounty.us for more information.

If Akakū prematurely ceases broadcasting the meeting, the meeting will continue via interactive conference technology and a recording will be sent to Akakū to be included with archived meeting videos.

KE ALA E HIKI AI

No nā mea kōkua ho‘olohe a me nā mea kōkua ‘ike a i ‘ole ke kāko‘o ‘ana i nā hana i ho‘okō ‘ole ‘ia, e ho‘omaopopo mai i Ke Ke‘ena Lawelawe ‘Aha i ‘ekolu mau lā ma mua o ka lā hālāwai ma ka helu kelepona (808) 270-7838 a i ‘ole ka leka uila ‘ana iā county.council@mauicounty.us.

DISABILITY ACCESS

Anyone requesting an auxiliary aid or service or an accommodation due to a disability should contact the Office of Council Services at least three working days prior to the meeting date at (808) 270-7838 or county.council@mauicounty.us.

Hiki paha ke kāpae ‘ia nā ‘ikamu papa kumumana‘o.

Agenda items are subject to cancellation.